

**EXHIBIT 11**

JSF

Michael Mercatoris, Ph.D.  
Clinical Psychologist

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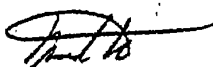
March 12, 2002

Re: Claudette DeLeon

To Whom It May Concern:

Claudette DeLeon is currently a patient under the care of myself and Gregory L. Richards, M.D. of this practice for the treatment of recurrent severe depression. Because of her current psychological status I have advised her to take of work from 3/13/02 to 3/17/02. If there are any questions regarding this please feel free to contact this office.

Sincerely,



Michael Mercatoris, Ph.D.  
Clinical Psychologist

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